

LETTERS OF AUTHORIZATION (LOA) NOTICE TO PROPERTY OWNERS, AGENTS and REPRESENTATIVES

Property owners who wish to be represented by an agent or representative in real estate assessment matters must provide a Letter of Authorization to the Commissioner of the Revenue. A sample LOA is contained in this review package. In order to be acceptable, a LOA must:

1. Be an original document addressed to the Commissioner of the Revenue.
2. Be provided annually with the application for review.
3. Identify the property by:
 - a. Legal owner of record and
 - b. Street Address and
 - c. Loudoun County Property Identification Number (PIN) and/or Tax Map Number
4. Specify the assessment or tax year(s) in question.
5. Identify the agent or representative, including his/her name, mailing address, telephone number and email address.
6. Include the signature of at least one of the owners of record of the property, or, if titled in the name of a corporation, partnership, limited liability company, the signature of an officer or other individual authorized to act on behalf of the entity. Please note that signatures of representatives of property management firms or third parties are not acceptable.
7. Include the printed or typed name of the signatory and his/her title or position if not the property owner.

Appeals based on equity must contain evidence illustrating that inequity exists between the subject and similar properties. Appeals based on fair market value should follow generally accepted appraisal guidelines and standards and must comport with the Code of Virginia.

**REAL ESTATE ASSESSMENT
LETTER OF AUTHORIZATION**

Return to:
Commissioner of the Revenue
Loudoun County
Mailing Address: PO Box 8000, Leesburg, VA 20177-9804
Overnight: 1 Harrison St., SE, MSC 32B, Leesburg, VA 20175-3102

An original of this form (one per property) must be submitted annually to the Commissioner of the Revenue with the application for review of assessment and any requests for copies of worksheets. The Letter of Authorization must be signed by at least one of the owners of record or an officer or other individual authorized to act on behalf of the property owner, if not a natural person.

Property Information:

Street Address

Loudoun County Property Identification Number (PIN)

Tax Map Number

Owner Information:

Legal Owner of Property as of January 1 of the Tax Year in Question

If not a natural person, name and title of officer or other individual authorized to act on behalf of the entity.

Mailing Address

Work Phone

Cell Phone

Email

Representative Information:

Name of Representative

Mailing Address

Work Phone

Cell Phone

Email

As owner(s) of the property referenced above, I/we hereby appoint the following individual or firm to represent me/us regarding my/our real estate assessment for the following assessment/tax years:

Tax Years

Authorized Signature

Print or Type Name of Signer

Title